

**IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

ELTON BARNETT, ADMINISTRATOR	)	
OF THE ESTATE OF WILLIS R.	)	
BARNETT, DECEASED,	)	
	)	
Plaintiff,	)	Civil Action No. 07-cv-844
	)	
v.	)	Judge Terrence F. McVerry
	)	Magistrate Judge Cathy Bissoon
UNITED STATES OF AMERICA,	)	
	)	
Defendant.	)	

**MEMORANDUM ORDER**

On August 1, 2008, this case was referred to United States Magistrate Judge Cathy Bissoon for pretrial proceedings in accordance with the Magistrates Act, 28 U.S.C. §§ 636(b)(1)(A) and (B), and Rules 72.1.3 and 72.1.4 of the Local Rules for Magistrates.

On May 27, 2009, the magistrate judge issued a Report (Doc. 15) recommending that Defendant United States of America's Motion for Summary Judgment (Doc. 12) be granted in part and denied in part. Service of the Report and Recommendation was made on the parties, and no objections have been filed.

After a review of the pleadings and documents in the case, together with the Report and Recommendation, the following Order is entered:

**AND NOW**, this 30th day of June, 2009, **IT IS HEREBY ORDERED, ADJUDGED**  
**and DECREED** that Defendant United States of America's Motion for Summary Judgment  
(Doc. 12) is **GRANTED IN PART** as to the adjustments Defendant made in connection with the  
seventeen gift checks and Plaintiff's subsequent claim for a tax refund relative to those gift  
checks and **DENIED IN ALL OTHER RESPECTS** as set forth in the Report and  
Recommendation.

The Report and Recommendation of Magistrate Judge Bissoon dated May 27, 2009 is  
hereby adopted as the opinion of the District Court.

s/ Terrence F. McVerry  
United States District Judge

cc (via email):

Henry M. Ekker, Esq.  
Wade M. Fisher, Esq.  
Albert W. Schollaert, Esq.  
Daniel J. Healy, Esq.  
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